

AMENDMENTS TO THE SPECIFICATION

Kindly replace paragraph [0023] with the following amended paragraph:

[0023] FIGS. 3A to 3C illustrate cross-sectional ~~view~~ views of structures depicting an etching selectivity of a structure including silicon oxide and silicon nitride under identical etching conditions; and

Kindly replace paragraph [0055] with the following amended paragraph:

[0055] Though silicon oxide and silicon nitride may be etched under identical etching conditions, an etching selectivity between silicon oxide and silicon nitride may be generated depending on the structure including the silicon oxide and the silicon nitride. FIGS. 3A to 3C illustrate cross-sectional ~~view~~ views of structures including silicon oxide and silicon nitride. The structures are etched to remove a portion of the silicon oxide so as to expose the silicon nitride.